

SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 1 be amended to read as follows:

- 1 Page 29, delete lines 20 through 42.
- 2 Page 30, delete lines 1 through 9.
- 3 Page 38, delete lines 28 through 42.
- 4 Page 39, delete lines 1 through 15.
- 5 Page 55, between lines 10 and 11, begin a new paragraph and insert:
- 6 "SECTION 29. IC 6-1.1-21-2.5 IS ADDED TO THE INDIANA
- 7 CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 8 UPON PASSAGE]: **Sec. 2.5. As used in this chapter, "eligible**
- 9 **property tax replacement excess" means the amount of the**
- 10 **increase in the eligible property tax replacement levy amount that**
- 11 **results from the sum of:**
- 12 (1) the difference between:
- 13 (A) the ad valorem property tax levy of each civil taxing
- 14 unit in the county for a particular calendar year; minus
- 15 (B) the maximum permissible ad valorem property tax
- 16 levy of each civil taxing unit in the county for a particular
- 17 calendar year that would result if for purposes of
- 18 IC 6-1.1-18.5-3 "maximum permissible ad valorem
- 19 property tax levy for the preceding calendar year" were
- 20 equal to the civil taxing unit's ad valorem property tax
- 21 levy for the calendar year immediately preceding the
- 22 ensuing calendar year; plus
- 23 (2) the difference between:
- 24 (A) the county's ad valorem property tax levies under
- 25 IC 6-1.1-18.6-2 and IC 6-1.1-18.6-2.2 for a particular
- 26 calendar year; minus
- 27 (B) the maximum permissible ad valorem property tax
- 28 levies of the county for a particular calendar year that
- 29 would result if:

(i) the county's property tax levy for the county family and children's fund for the preceding calendar year were substituted for the IC 6-1.1-18.6-2(2) amount in the calculation of the maximum permissible county family and children property tax levy for the year; and
 (ii) the county's children's psychiatric residential treatment services property tax levy for the preceding calendar year were substituted for the IC 6-1.1-18.6-2.2(2) amount in the calculation of the maximum permissible county children's psychiatric residential treatment services property tax levy for the year.

SECTION 30. IC 6-1.1-21-3, AS AMENDED BY P.L.192-2002(ss), SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The department, with the assistance of the auditor of state and the department of local government finance, shall determine an amount equal to the eligible property tax replacement amount **minus the county's eligible property tax replacement excess**, which is the estimated property tax replacement.

(b) The department of local government finance shall certify to the department the amount of homestead credits provided under IC 6-1.1-20.9 which are allowed by the county for the particular calendar year.

(c) If there are one (1) or more taxing districts in the county that contain all or part of an economic development district that meets the requirements of section 5.5 of this chapter, the department of local government finance shall estimate an additional distribution for the county in the same report required under subsection (a). This additional distribution equals the sum of the amounts determined under the following STEPS for all taxing districts in the county that contain all or part of an economic development district:

STEP ONE: Estimate that part of the sum of the amounts under section 2(g)(1)(A) and 2(g)(2) of this chapter that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of the estimated property tax replacement amount attributable to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; times

(B) the taxes levied in the taxing district that are allocated to a special fund under IC 6-1.1-39-5.

(d) The sum of the amounts determined under subsections (a) through (c) is the particular county's estimated distribution for the calendar year.

SECTION 31. IC 6-1.1-21-4, AS AMENDED BY P.L.245-2003,

SECTION 19, AND AS AMENDED BY P.L.264-2003, SECTION 12,
IS CORRECTED AND AMENDED TO READ AS FOLLOWS
[EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each year the department
shall allocate from the property tax replacement fund an amount equal
to the sum of:

(1) each county's total eligible property tax replacement amount
for that year **minus the county's total eligible property tax
replacement excess**; plus

(2) the total amount of homestead tax credits that are provided
under IC 6-1.1-20.9 and allowed by each county for that year;
plus

(3) an amount for each county that has one (1) or more taxing
districts that contain all or part of an economic development
district that meets the requirements of section 5.5 of this chapter.
This amount is the sum of the amounts determined under the
following STEPS for all taxing districts in the county that contain
all or part of an economic development district:

STEP ONE: Determine that part of the sum of the amounts
under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
attributable to the taxing district.

STEP TWO: Divide:

(A) that part of the subdivision (1) amount that is attributable
to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; times

(B) the taxes levied in the taxing district that are allocated to
a special fund under IC 6-1.1-39-5;

(b) Except as provided in subsection (e), between March 1 and
August 31 of each year, the department shall distribute to each county
treasurer from the property tax replacement fund one-half (1/2) of the
estimated distribution for that year for the county. Between September
1 and December 15 of that year, the department shall distribute to each
county treasurer from the property tax replacement fund the remaining
one-half (1/2) of each estimated distribution for that year. The amount
of the distribution for each of these periods shall be according to a
schedule determined by the property tax replacement fund board under
section 10 of this chapter. The estimated distribution for each county
may be adjusted from time to time by the department to reflect any
changes in the total county tax levy upon which the estimated
distribution is based.

(c) On or before December 31 of each year or as soon thereafter as
possible, the department shall make a final determination of the amount
which should be distributed from the property tax replacement fund to
each county for that calendar year. This determination shall be known
as the final determination of distribution. The department shall distribute

to the county treasurer or receive back from the county treasurer any deficit or excess, as the case may be, between the sum of the distributions made for that calendar year based on the estimated distribution and the final determination of distribution. The final determination of distribution shall be based on:

(1) the auditor's abstract filed with the auditor of state, adjusted for postabstract adjustments included in the December settlement sheet for the year; and

(2) such additional information as the department may require.

The final distribution must exclude eligible property tax replacement excess amounts for the county.

(d) All distributions provided for in this section shall be made on warrants issued by the auditor of state drawn on the treasurer of state. If the amounts allocated by the department from the property tax replacement fund exceed in the aggregate the balance of money in the fund, then the amount of the deficiency shall be transferred from the state general fund to the property tax replacement fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the payment of that amount. However, any amount transferred under this section from the general fund to the property tax replacement fund shall, as soon as funds are available in the property tax replacement fund, be retransferred from the property tax replacement fund to the state general fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the replacement of that amount.

(e) Except as provided in subsection (i), the department shall not distribute under subsection (b) and section 10 of this chapter the money attributable to the county's property reassessment fund if:

(1) by the date the distribution is scheduled to be made, ~~if~~ the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance; ~~or~~

(2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section; **or**

~~(2) (3)~~ **(3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a).**

(f) Except as provided in subsection (i), if the elected township assessors in the county, the elected township assessors and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b), the state board or the department shall not distribute under subsection (b) and section 10 of this chapter a part of the money attributable to the county's property reassessment fund. The portion not distributed is the

amount that bears the same proportion to the total potential distribution as the number of townships in the county for which data was not transmitted by ~~August 4~~ *October 1* as described in this section bears to the total number of townships in the county.

(g) Money not distributed ~~under subsection (e)~~ *for the reasons stated in subsection (e)(1) and (e)(2)* shall be distributed to the county when:

(1) the county auditor sends to the department of local government finance the certified statement required to be sent under IC 6-1.1-17-1; and

(2) the county assessor forwards to the department of local government finance the approved exemption applications required to be forwarded under IC 6-1.1-11-8(a);

with respect to which the failure to send *or forward* resulted in the withholding of the distribution under subsection (e).

(h) Money not distributed under subsection (f) shall be distributed to the county when the elected township assessors in the county, the elected township assessors and the county assessor, or the county assessor transmits to the department of local government finance the data required to be transmitted under IC 6-1.1-4-25(b) with respect to which the failure to transmit resulted in the withholding of the distribution under subsection (f).

(i) The restrictions on distributions under subsections (e) and (f) do not apply if the department of local government finance determines that:

(1) the failure of:

(A) a county auditor to send a certified statement; or

(B) a county assessor to forward copies of all approved exemption applications;

as described in subsection (e); or

(2) the failure of an official to transmit data as described in subsection (f);

is justified by unusual circumstances."

Page 100, delete lines 31 through 33.

Page 101, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 67. [EFFECTIVE UPON PASSAGE] IC 6-1.1-21-2, IC 6-1.1-21-3, and IC 6-1.1-21-4, all as amended by this act, apply only to property taxes first due and collectible after December 31, 2003, for assessment dates after February 28, 2003."

Renumber all SECTIONS consecutively.

(Reference is to SB 1 as printed November 21, 2003.)

Senator SIMPSON